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**Idaho Legislative Services Office
Legislative Audits Division**

**IDAHO BOARD OF EDUCATION
90 DAY FOLLOW-UP**

On July 3, 2008, the Legislative Services Office released a Management Report for the Idaho Board of Education fiscal years 2005, 2006, and 2007. The Department was contacted on October 10, 2008, and this report addresses how it has responded to the one finding and recommendation contained in that report.

FINDING #1

Appropriations for fiscal year 2008 were used to pay prior year costs of \$1.5 million in violation of Idaho Code.

We recommend that the Board comply with Idaho Code and use appropriated funds and spending authority within the periods and limits established by the appropriation law.

AUDIT FOLLOW-UP

The Board received the transfer appropriation to pay the contract costs. The Board is currently using appropriated funds authorized by the appropriation laws.

STATUS

Closed